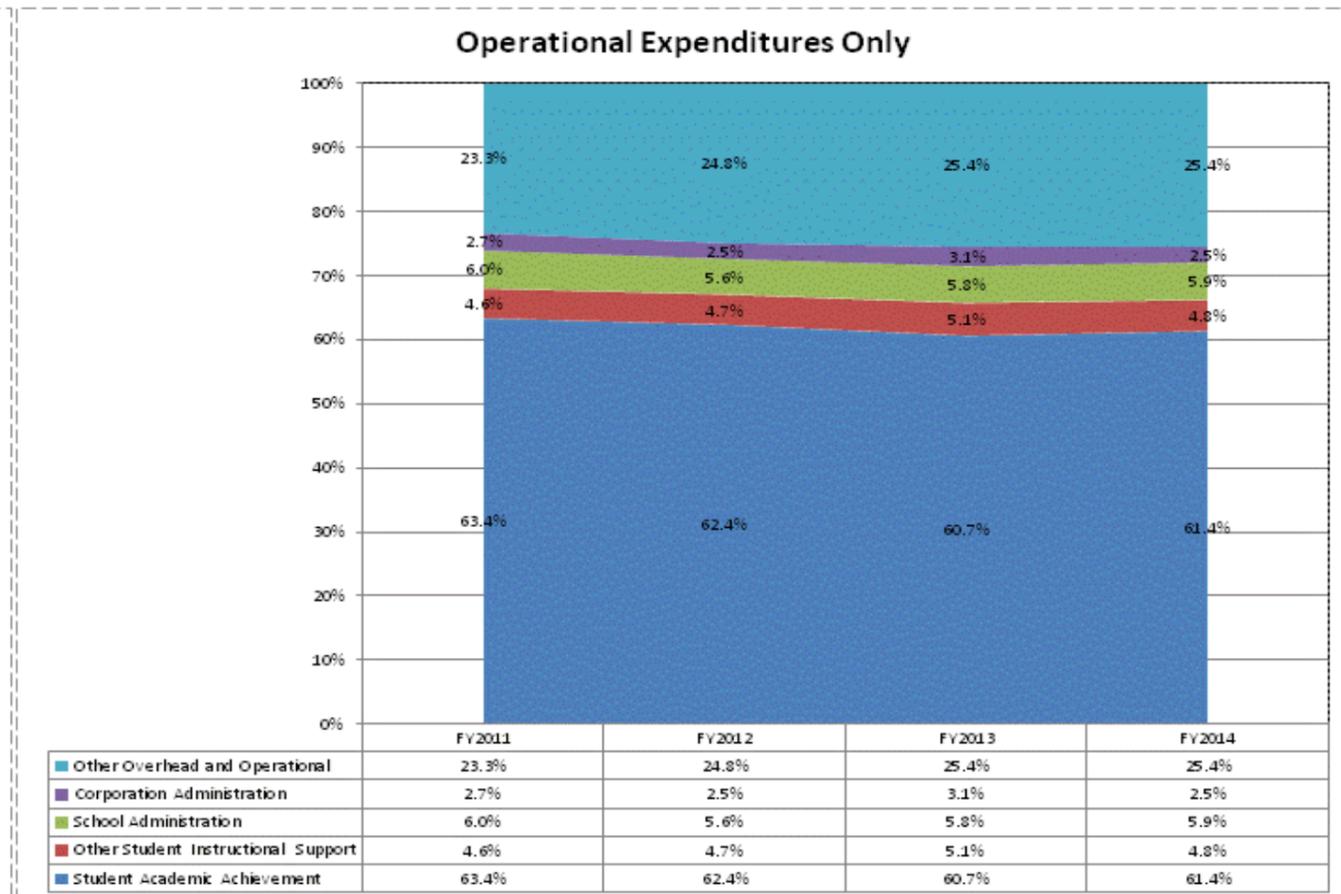
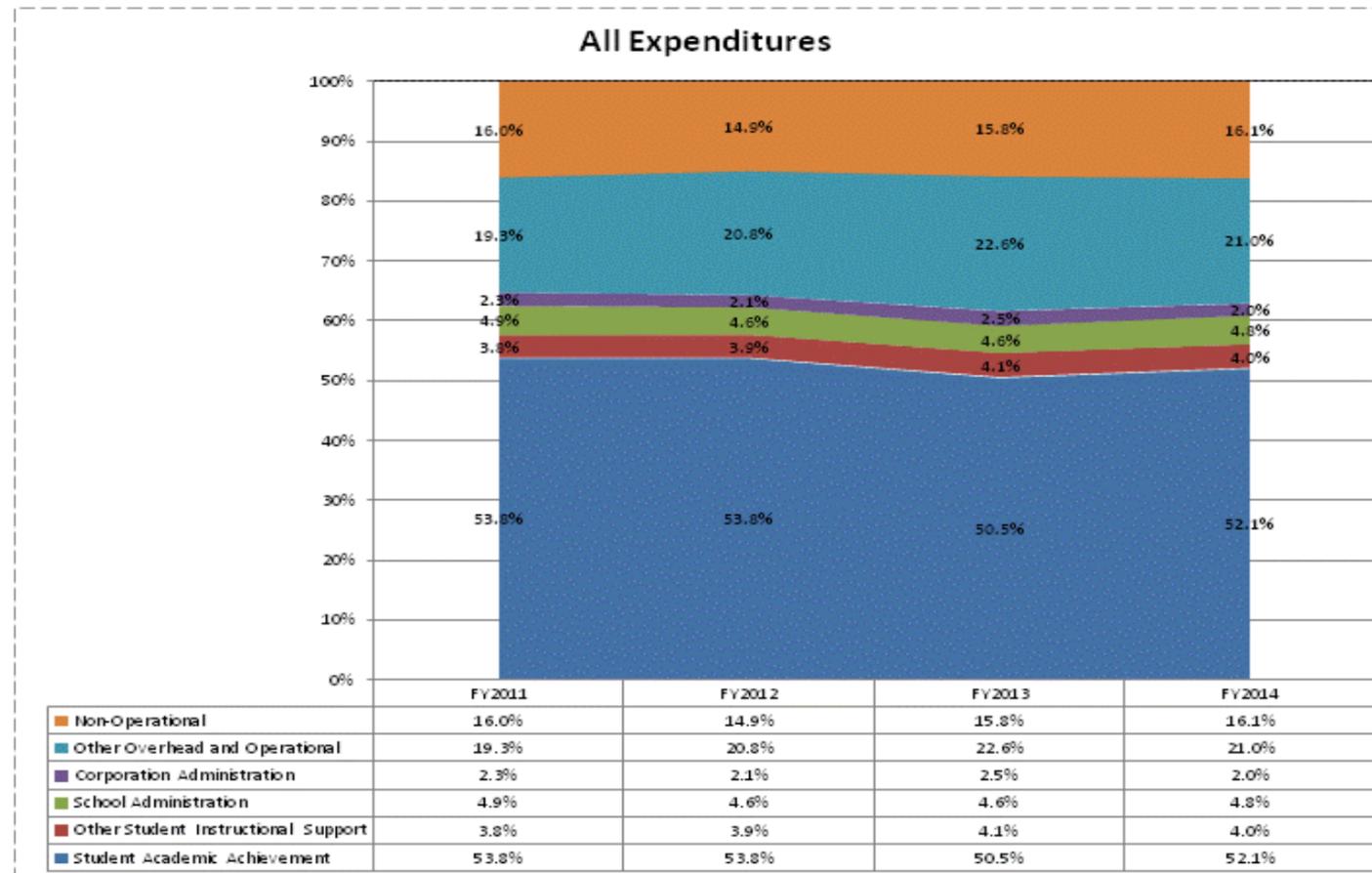


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Jay School Corp (3945)

Jay School Corp (3945)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$22,324,686	54.6%	\$20,950,996	51.5%	\$20,460,594	50.5%	\$20,674,525	52.1%
Student Instructional Support	\$3,382,652	8.3%	\$3,278,740	8.1%	\$3,526,118	8.7%	\$3,502,292	8.8%
Overhead and Operational Nonoperational	\$8,386,105	20.5%	\$10,177,068	25.0%	\$10,139,215	25.0%	\$9,135,997	23.0%
Nonoperational	\$6,765,805	16.6%	\$6,246,652	15.4%	\$6,394,685	15.8%	\$6,397,732	16.1%
Grand Total	\$40,859,248		\$40,653,456		\$40,520,613		\$39,710,547	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	62.9%	59.6%	59.2%	60.9%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Jay School Corp (3945)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$523,650	\$559,165	N/A	N/A	7%
11100 Regular Programs; Elementary	\$5,148,800	\$7,411,877	\$7,280,143	\$7,403,847	44%	0%	2%
11200 Regular Programs; Middle/Junior High	\$2,146,233	\$3,033,653	\$3,255,228	\$3,353,488	56%	11%	3%
11300 Regular Programs; High School	\$2,523,103	\$3,629,951	\$3,955,353	\$3,906,378	55%	8%	-1%
11350 Regular Programs; High School; Academic Honors Diploma	\$3,761	\$3,216	\$2,976	\$3,232	-14%	0%	9%
11410 Vocational Education; Agriculture A	\$20,256	\$941	\$2,454	\$2,839	-86%	202%	16%
11420 Vocational Education; Agriculture B	\$135,832	\$161,371	\$216,620	\$229,941	69%	42%	6%
11440 Vocational Education; Health Occupations	\$47,266	\$77,861	\$84,168	\$83,123	76%	7%	-1%
11450 Vocational Education; Consumer and Homemaking	\$95,356	\$146,186	\$97,924	\$97,355	2%	-33%	-1%
11470 Vocational Education; Business Education	\$57,081	\$86,354	\$1,900	\$0	-100%	-100%	-100%
11490 Vocational Education; Industrial Education B	\$59,260	\$86,693	\$84,873	\$83,270	41%	-4%	-2%
11590 Other Vocational Education Programs	\$62,065	\$89,509	\$70,774	\$82,024	32%	-8%	16%
11630 Regular Programs; Alternative Education Programs; High School	\$0	\$0	\$0	\$0	N/A	N/A	N/A
12110 Gifted And Talented; Gifted and Talented	\$40,724	\$98,925	\$110,240	\$115,175	183%	16%	4%
12210 Mental Disabilities; Mild Mental Disabilities	\$251,217	\$341,533	\$804,277	\$778,348	210%	128%	-3%
12220 Mental Disabilities; Moderate Mental Disabilities	\$95,333	\$142,785	\$297,284	\$341,576	258%	139%	15%
12230 Mental Disabilities; Severe Mental Disabilities	\$71,308	\$186,889	\$125,670	\$125,632	76%	-33%	0%
12310 Physical Impairment; Orthopedic Impairment	\$43,325	\$19,376	\$0	\$0	-100%	-100%	N/A
12330 Physical Impairment; Visual Impairment	\$36,058	\$68,231	\$62,875	\$63,517	76%	-7%	1%
12340 Physical Impairment; Hearing Impairment	\$109,565	\$147,928	\$108,686	\$105,109	-4%	-29%	-3%
12350 Physical Impairment; Homebound	\$39,977	\$37,660	\$59,491	\$27,997	-30%	-26%	-53%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$250,928	\$389,060	\$223,468	\$236,214	-6%	-39%	6%
12520 Culturally Different; Compensatory	\$4,898	\$33,641	\$0	\$0	-100%	-100%	N/A
12610 Learning Disability	\$720,252	\$1,258,552	\$835,399	\$931,609	29%	-26%	12%
12710 Equal Opportunity At Risk	\$69,855	\$79,200	\$30,197	\$44,679	-36%	-44%	48%
12810 Special Education Preschool	\$222,131	\$309,608	\$373,659	\$417,981	88%	35%	12%
12900 Other Special Programs	\$14,777	\$30,418	\$32,990	\$37,617	155%	24%	14%
13100 Adult/Continuing Education Programs; Adult Basic Education	\$66,277	\$82,767	\$65,613	\$91,855	39%	11%	40%
13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$460	\$266	\$18,190	\$9,197	> 500%	> 500%	-49%
14100 Summer School Programs; Elementary	\$0	\$42,656	\$0	\$0	N/A	-100%	N/A
14200 Summer School Programs; Middle/Junior High School	\$4,348	\$115,375	\$7,872	\$2,460	-43%	-98%	-69%
14300 Summer School Programs; High School	\$18,711	\$30,782	\$0	\$0	-100%	-100%	N/A
16100 Remediation Testing	\$69,986	\$84,387	\$98,555	\$84,209	20%	0%	-15%
16200 Preventive Remediation	\$17,213	\$20,334	\$23,365	\$64,328	274%	216%	175%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha	\$46,865	\$32,295	\$34,863	\$37,554	-20%	16%	8%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$169,772	\$140,413	\$110,491	\$110,947	-35%	-21%	0%
22130 Improvement of Instruction; Instructional Staff Training	\$0	\$0	\$38,123	\$19,750	N/A	N/A	-48%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$35,110	\$0	\$0	\$0	-100%	N/A	N/A
22220 Library/Media Services; School Library	\$416,495	\$612,481	\$551,559	\$590,795	42%	-4%	7%
22230 Library/Media Services; Audiovisual	\$12,427	\$10,401	\$18,819	\$11,315	-9%	9%	-40%
22240 Library/Media Services; Educational Television	\$5,012	\$14,844	\$789	\$620	-88%	-96%	-21%
22250 Library/Media Services; Computer Assisted Instruction Services	\$64,626	\$1,093,071	\$350,105	\$181,171	180%	-83%	-48%
22360 Instruction, Related Technology; Network Support	\$176,436	\$384,493	\$451,282	\$312,745	77%	-19%	-31%
22900 Other Support Service, Instructional Staff	\$0	\$0	\$7,984	\$34,690	N/A	N/A	335%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$248,153	\$415,008	\$42,684	\$92,773	-63%	-78%	117%
26497 2007 Account Code - Teachers Retirement Fund	\$756,220	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$14,377,469	\$20,950,996	\$20,460,594	\$20,674,525	44%	-1%	1%
Student Instructional Support							
21220 Guidance Services; Counseling Services	\$302,727	\$481,862	\$450,854	\$463,084	53%	-4%	3%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Jay School Corp (3945)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
21240 Guidance Services; Information Services	\$0	\$0	\$0	\$3,500	N/A	N/A	N/A
21320 Health Services; Medical Services	\$248	\$45	\$589	\$321	29%	> 500%	-45%
21340 Health Services; Nurse Services	\$196,295	\$379,783	\$360,495	\$365,373	86%	-4%	1%
21390 Health Services; Other Health Services	\$49,191	\$87,310	\$46,199	\$56,930	16%	-35%	23%
21420 Psychological Testing	\$84,961	\$144,651	\$206,693	\$162,088	91%	12%	-22%
21430 Psychological Counseling	\$0	\$0	\$0	\$1,341	N/A	N/A	N/A
21490 Other Psychological Services	\$4,378	\$413	\$2,049	\$1,428	-67%	246%	-30%
21530 Speech Pathology and Audiology Services; Audiology Services	\$0	\$0	\$5,368	\$3,558	N/A	N/A	-34%
21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Services	\$148,470	\$241,743	\$273,293	\$284,081	91%	18%	4%
21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$0	\$67,245	\$61,737	N/A	N/A	-8%
21810 Special Education Administration; Service Area Direction	\$89,125	\$126,293	\$227,598	\$177,523	99%	41%	-22%
21890 Special Education Administration; Other Special Education Administration	\$0	\$0	\$10,127	\$0	N/A	N/A	-100%
21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$3,500	\$0	N/A	N/A	-100%
24100 Office of The Principal	\$1,181,319	\$1,816,639	\$1,872,109	\$1,921,328	63%	6%	3%
Student Instructional Support Total	\$2,056,715	\$3,278,740	\$3,526,118	\$3,502,292	70%	7%	-1%
Overhead and Operational							
23120 Board of Education; Service Area Assistants	\$26,847	\$52,534	\$27,000	\$36,052	34%	-31%	34%
23150 Board of Education; Legal Services	\$55,974	\$46,407	\$67,834	\$79,580	42%	71%	17%
23160 Board of Education; Promotion Expenses	\$1,568	\$1,352	\$127	\$488	-69%	-64%	285%
23190 Board of Education; Other Governing Body Services	\$0	\$50	\$4,682	\$2,069	N/A	> 500%	-56%
23210 Executive Administration; Office of The Superintendent	\$134,503	\$248,893	\$346,916	\$327,621	144%	32%	-6%
23290 Executive Administration; Other Executive Administration Services	\$35,160	\$153,211	\$170,160	\$10,521	-70%	-93%	-94%
25110 Fiscal Services; Office of The Business Manager	\$233,295	\$368,535	\$369,659	\$341,634	46%	-7%	-8%
25191 Other Fiscal Services; Refund of Revenue	\$63	\$1,574	\$2,484	\$835	> 500%	-47%	-66%
25195 Other Fiscal Services; Bank Account Service Charge	\$4,776	\$78	\$1,687	\$1,183	-75%	> 500%	-30%
25199 Other Fiscal Services; Other	\$0	\$1,341	\$4,771	\$4,771	N/A	256%	0%
25400 Planning, Research, Development and Evaluation	\$4,708	\$3,586	\$0	\$0	-100%	-100%	N/A
25890 Other Technology Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$2,650,214	\$4,244,571	\$3,488,928	\$3,588,615	35%	-15%	3%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$140,805	\$35,292	\$110,633	\$108,430	-23%	207%	-2%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$189,878	\$291,511	\$543,165	\$543,344	186%	86%	0%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$2,915	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$216,675	\$0	\$0	\$0	N/A	N/A	N/A
26600 Operation and Maintenance of Plant Services; Security Services	\$18,779	\$17,568	\$37,862	\$37,822	101%	115%	0%
26700 Operation and Maintenance of Plant Services; Insurance	\$223,415	\$139,205	\$156,636	\$197,687	-12%	42%	26%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$180	\$180	\$180	\$0	-100%	-100%	-100%
27010 Student Transportation; Service Area Direction	\$49,101	\$84,814	\$86,361	\$84,920	73%	0%	-2%
27100 Student Transportation; Vehicle Operation	\$626,753	\$1,189,115	\$1,455,799	\$1,390,145	122%	17%	-5%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$423,676	\$781,296	\$799,847	\$708,043	67%	-9%	-11%
27400 Student Transportation; Purchase of School Buses	\$0	\$984,915	\$761,737	\$0	N/A	-100%	-100%
27500 Student Transportation; Insurance on Buses	\$60,000	\$10,360	\$2,044	\$0	-100%	-100%	-100%
27700 Student Transportation; Contracted Transportation Services	\$559	\$0	\$0	\$0	-100%	N/A	N/A
27900 Student Transportation; Other Student Transportation Services	\$9,795	\$34,565	\$58,128	\$60,955	> 500%	76%	5%
27910 Student Transportation; Bus Driver Training	\$433	\$2,968	\$300	\$300	-31%	-90%	0%
31100 Food Services Operations; Service Area Direction	\$195,468	\$441,229	\$533,269	\$487,377	149%	10%	-9%
31200 Food Services Operations; Food Preparation and Dispensing	\$870,382	\$1,013,298	\$1,077,791	\$1,081,588	24%	7%	0%
31300 Food Services Operations; Food Delivery	\$15,521	\$14,622	\$18,481	\$19,788	27%	35%	7%
31900 Other Food Services	\$7,549	\$13,999	\$12,735	\$22,230	194%	59%	75%
Overhead and Operational Total	\$6,198,995	\$10,177,068	\$10,139,215	\$9,135,997	47%	-10%	-10%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Jay School Corp (3945)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$0	\$0	\$6,280	\$5,358	N/A	N/A	-15%
33200 Community Recreation	\$3,166	\$2,499	\$3,787	\$2,770	-13%	11%	-27%
33400 Athletic Coaches	\$317,887	\$360,272	\$349,482	\$356,814	12%	-1%	2%
33930 Latch Key Kid Program	\$64,641	\$64,922	\$68,753	\$63,980	-1%	-1%	-7%
33990 Other Community Services; Other	\$55,288	\$11,369	\$10,503	\$8,872	-84%	-22%	-16%
43000 Facilities Acquisition and Construction; Professional Services	\$0	\$75,474	\$75,636	\$8,684	N/A	-88%	-89%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$1,851,664	\$1,931,171	\$192,820	\$311,963	-83%	-84%	62%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$955,030	\$191,996	\$246,243	\$310,597	-67%	62%	26%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$26,454	\$0	\$169,963	\$68,210	158%	N/A	-60%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$198,608	\$203,672	\$345,213	\$339,517	71%	67%	-2%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$0	\$14,665	\$6,300	N/A	N/A	-57%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$579,560	\$251,246	\$210,694	\$142,327	-75%	-43%	-32%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$0	\$0	\$131,713	N/A	N/A	N/A
51100 Debt Services; Principal on Debt; Bonds	\$0	\$0	\$845,000	\$890,000	N/A	N/A	5%
51300 Debt Services; Principal on Debt; Emergency Loans	\$17,425	\$15,973	\$17,425	\$17,425	0%	9%	0%
51400 Debt Services; Principal on Debt; School Bus Loans	\$0	\$0	\$158,610	\$162,088	N/A	N/A	2%
51500 Debt Services; Principal on Debt; Bond Anticipation Notes	\$644,662	\$0	\$0	\$0	-100%	N/A	N/A
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Del	\$0	\$0	\$0	\$0	N/A	N/A	N/A
52100 Debt Services; Interest on Debt; Bonds	\$772,094	\$656,433	\$548,263	\$505,609	-35%	-23%	-8%
52200 Debt Services; Interest on Debt; Temporary Loans	\$76,381	\$79,960	\$8,571	\$6,949	-91%	-91%	-19%
52400 Debt Services; Interest on Debt; School Bus Loans	\$0	\$0	\$13,440	\$9,964	N/A	N/A	-26%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$874,000	\$2,333,000	\$2,828,000	\$2,842,000	225%	22%	0%
54200 Common School Fund; Principal	\$77,527	\$68,664	\$281,338	\$206,593	166%	201%	-27%
Nonoperational Total	\$6,514,389	\$6,246,652	\$6,394,685	\$6,397,732	-2%	2%	0%
Prorated By Fund							
26491 2007 Account Code - PERF	\$375,236	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$1,251,989	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$34,292	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$10,040,516	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$9,648	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$11,711,681	\$0	\$0	\$0	N/A	N/A	N/A